

LANDMARKS COMMISSION PARTICIPATION

The Historic Landmarks and Preservation Districts Commission (Landmarks Commission) does not participate in the Historic Preservation Certification Application review process in an official capacity. Its staff, however, does provide assistance to applicants in many ways.

The Landmarks Commission is responsible for the development and maintenance of the National Register program in Louisville. The whole city has been surveyed by the research staff and all major National Register districts have been identified, documented, nominated and listed in the Register. Individually eligible sites have been identified and most have been listed in the Register.

As a result, the Landmarks Commission staff is capable of quickly identifying those structures which are either eligible for or already listed in the National Register. Although the determination of a property as a "certified historic structure" can only be made by the Department of the Interior, the Landmarks staff is highly qualified in assessing the significance of a property to its district, and can generally give the applicant a good pre-reading on the building's eligibility as a "certified historic structure."

The Landmarks Commission maintains a large body of historical and architectural information and resources. The research staff provides exterior descriptions and statements of significance to any certification applicant for use in Part 1. The design staff of the Landmarks Commission is also available to assist an applicant in the identification of a building's significant features and in developing a plan for proposed work that will be in compliance with the Standards.

The Landmarks Commission, unlike any other local source, receives a constant flow of information regarding certifications under consideration and granted for local projects, tax laws as they affect older buildings, new interpretations of those laws, letters of ruling and letters of opinion from the Internal Revenue Service, technical information on rehabilitation of historic buildings and information updates from the Kentucky Heritage Council, the Department of the Interior and Preservation Action.

The Commission staff will provide copies of the Certification Application, the Secretary of the Interior's Standards and maps of National Register districts. Copies of every local National Register nomination are also on file at the Landmarks Commission office, as well as an index, by street address, of the holdings of the University of Louisville Photographic Archives, useful for potential restoration projects.

It must be noted again here that the Landmarks Commission does not play an official role in the certification process and the commissioners' opinions and those of their staff have no direct bearing on the ultimate decisions of the Department of the Interior. Even in a case where the Landmarks Commission issues a Certificate of Appropriateness for work to a structure within one of Louisville's local Preservation Districts, that work may or may not be approved by the Department of the Interior for purposes of certification.



PROPERTY TAX ASSESSMENT MORATORIUM

In Louisville and Jefferson County, matching ordinances have been passed which create a property tax assessment moratorium for the substantial rehabilitation of older buildings. In this case, "substantial rehabilitation" is defined as at least 25 percent of the value of the improvements to the property based on a new assessment made by the County Property Valuation Administrator (PVA.) If the qualifying property is within a "target area"—a census tract where at least 70 percent of the residents living in that tract have income below 80 percent of the median income for Jefferson County or 20 percent of the residents living in that tract have incomes below the poverty level—the cost of the improvements must be equal to at least 10 percent of the value of the improvements to the property based on the new assessment. The property must be at least 25 years old.

Applications for moratorium certificates must be made to the respective Departments of Building Inspection at least thirty days prior to the start of construction. A \$40.00 fee will be charged by each department to cover inspection costs and PVA expenses. The property will be reassessed before construction begins. That assessment will not be raised for a period of five years after work is completed. The applicant shall have two years to complete the work unless granted an extension by the Departments of Building Inspection.

If the building is listed on the National Register of Historic Places, is on the survey of Historic Sites in Kentucky, is in a Preservation District or designated as a Louisville Landmark, a certificate of approval from the City Historic Landmarks and Preservation Districts Commission showing compliance with the Commission's standards must accompany the application.